

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Denis D'Auteuil, Acting City Manager

FROM: Jill Eastman, Finance Director

REF: September 2016 Financial Report

DATE: October 28, 2016

The following is a discussion regarding the significant variances found in the City's September financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its third month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 25.0% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through September 30th, including the school department were \$29,792,556, or 37.00%, of the budget. The municipal revenues including property taxes were \$25,768,886, or 44.87% of the budget which is more than the same period last year by 0.93%. The accounts listed below are noteworthy.

- A. September 15th the first installment for real estate taxes were due. The current year tax revenue is at 49.76% as compared to 49.2% last year.
- B. Excise tax for the month of September is at 30.55%. This is a \$79,195 increase from FY 16. Our excise revenues for FY17 are 5.55% above projections as of September 30, 2016.
- C. State Revenue Sharing for the month of September is 24.03% or \$352,891. This is \$73,803 decrease from this September to last September.

- D. Homestead Exemption is 75.88% of budget at the end of September. We received 75% of our allotted amount in September and we will receive the balance in June.
- E. Business and Non-Business Licenses and Permits are at 28.49% of budget due to non-business licenses and permits coming in higher than anticipated.

Expenditures

City expenditures through September 2016 were \$12,019,217 or 30.21%, of the budget. This is 8.33% increase from the same period last year. Noteworthy variances are:

- A. Debt Service payments were posted in September this year and last year they were not posted until after I had prepared my September report. If these had been posted last year the total for Debt Service expenditures would have been \$4,798,555. This would have brought the total expenditures last September to \$13,220,629, \$1,201,412 more than this year.

Investments

This section contains an investment schedule as of September 30th. Currently the City's funds are earning an average interest rate of .55%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of September 2016, August 2016, and June 2015

ASSETS	UNAUDITED September 30 2016	UNAUDITED August 31 2016	Increase (Decrease)	AUDITED JUNE 30 2015
CASH	\$ 18,191,322	\$ 10,864,131	\$ 7,327,191	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,354,160	1,959,560	394,600	2,429,419
TAXES RECEIVABLE-CURRENT	21,733,815	39,466,573	(17,732,758)	37,898
DELINQUENT TAXES	700,079	700,757	(678)	571,005
TAX LIENS	1,110,021	1,231,205	(121,184)	1,721,395
NET DUE TO/FROM OTHER FUNDS	5,269,664	3,033,891	2,235,773	266,370
TOTAL ASSETS	\$ 49,359,061	\$ 57,256,117	\$ (7,897,056)	\$ 16,977,218
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (79,850)	\$ (30,644)	\$ (49,206)	\$ (1,935,471)
PAYROLL LIABILITIES	(82,488)	(1,172,838)	1,090,349	-
ACCRUED PAYROLL	529,353	(868,199)	1,397,553	(2,329,832)
STATE FEES PAYABLE	(35,180)	(39,313)	4,134	-
ESCROWED AMOUNTS	(11,223)	(9,023)	(2,200)	(6,039)
DEFERRED REVENUE	(23,374,198)	(41,496,276)	18,122,078	(1,860,686)
TOTAL LIABILITIES	\$ (23,053,585)	\$ (43,616,294)	\$ 20,562,708	\$ (6,132,028)
FUND BALANCE - UNASSIGNED	\$ (25,214,523)	\$ (12,548,871)	\$ (12,665,652)	\$ (8,018,394)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,826,796)
TOTAL FUND BALANCE	\$ (26,305,476)	\$ (13,639,823)	\$ (12,665,652)	\$ (10,845,190)
TOTAL LIABILITIES AND FUND BALANCE	\$ (49,359,061)	\$ (57,256,117)	\$ 7,897,056	\$ (16,977,218)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2016 VS September 30, 2015

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU SEPT 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU SEPT 2015	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 22,907,842	49.76%	\$ 44,021,283	\$ 21,659,850	49.20%	\$ 1,247,992
PRIOR YEAR TAX REVENUE	\$ -	\$ 303,089		\$ -	\$ 289,406		\$ 13,683
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 750,000	\$ 569,088	75.88%	\$ 505,000	\$ 258,527	51.19%	\$ 310,561
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 1,028,052	30.55%	\$ 3,350,000	\$ 948,857	28.32%	\$ 79,195
PENALTIES & INTEREST	\$ 150,000	\$ 24,863	16.58%	\$ 150,000	\$ 19,983	13.32%	\$ 4,880
TOTAL TAXES	\$ 50,297,435	\$ 24,832,934	49.37%	\$ 48,026,283	\$ 23,176,623	48.26%	\$ 1,656,311
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 11,303	23.55%	\$ 48,300	\$ 14,813	30.67%	\$ (3,511)
NON-BUSINESS	\$ 427,384	\$ 124,137	29.05%	\$ 356,800	\$ 106,127	29.74%	\$ 18,010
TOTAL LICENSES	\$ 475,384	\$ 135,440	28.49%	\$ 405,100	\$ 120,940	29.85%	\$ 14,500
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 440,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 1,468,313	\$ 352,891	24.03%	\$ 1,477,641	\$ 426,694	28.88%	\$ (73,803)
WELFARE REIMBURSEMENT	\$ 59,000	\$ -	0.00%	\$ 70,000	\$ 4,456	6.37%	\$ (4,456)
OTHER STATE AID	\$ 22,000	\$ -	0.00%	\$ 22,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ 5,040	3.25%	\$ (5,040)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,109,313	\$ 352,891	16.73%	\$ 2,164,641	\$ 436,190	20.15%	\$ (83,299)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 20,751	15.64%	\$ 133,040	\$ 21,340	16.04%	\$ (589)
PUBLIC SAFETY	\$ 139,077	\$ 23,419	16.84%	\$ 239,138	\$ 7,762	3.25%	\$ 15,657
EMS TRANSPORT	\$ 1,250,000	\$ 267,734	21.42%	\$ 1,250,000	\$ 253,827	20.31%	\$ 13,907
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 311,904	20.50%	\$ 1,622,178	\$ 282,929	17.44%	\$ 28,975
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 14,827	22.81%	\$ 60,000	\$ 16,246	27.08%	\$ (1,419)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 3,720	37.20%	\$ 5,000	\$ 2,409	48.18%	\$ 1,311
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 9,873	54.85%	\$ 18,000	\$ 11,573	64.29%	\$ (1,701)
UNCLASSIFIED	\$ 10,000	\$ 19,787	197.87%	\$ 20,000	\$ 17,040	85.20%	\$ 2,747
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 22,017		\$ -	\$ 11,115		\$ 10,902
SALE OF PROPERTY	\$ 20,000	\$ 10,427	52.13%	\$ 20,000	\$ 6,012	30.06%	\$ 4,415
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 53,443	25.45%	\$ 210,000	\$ 52,664	25.08%	\$ 779
TRANSFER IN: TIF	\$ 1,537,818	\$ -	0.00%	\$ 545,000	\$ -	0.00%	\$ -
TRANSFER IN: POLICE	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 42,718	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ -	\$ -		\$ -
ENERGY EFFICIENCY	\$ -	\$ 1,625		\$ -	\$ 3,600		\$ (1,975)
CDBG	\$ 254,127	\$ -	0.00%	\$ 58,000	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 37,500	\$ -	0.00%	\$ -
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 120,891	4.07%	\$ 2,653,218	\$ 104,413	3.94%	\$ 16,478
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 25,768,886	44.87%	\$ 54,931,420	\$ 24,137,341	43.94%	\$ 1,631,545
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 3,970,412	18.58%	\$ 20,854,672	\$ -	0.00%	\$ 3,970,412
EDUCATION	\$ 814,540	\$ 53,257	6.54%	\$ 856,607	\$ 40,777	4.76%	\$ 12,480
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 4,023,669	17.42%	\$ 22,618,161	\$ 40,777	0.18%	\$ 3,982,892
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 29,792,556	37.00%	\$ 77,549,581	\$ 24,178,118	31.18%	\$ 5,614,438

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2016 VS September 30, 2015

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU SEPT 2016	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU SEPT 2015	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 12,315	15.70%	\$ 77,366	\$ 16,211	20.95%	\$ (3,896)
CITY MANAGER	\$ 378,880	\$ 82,161	21.69%	\$ 269,340	\$ 58,755	21.81%	\$ 23,406
CITY CLERK	\$ 177,906	\$ 34,605	19.45%	\$ 165,053	\$ 33,299	20.17%	\$ 1,306
FINANCIAL SERVICES	\$ 637,754	\$ 154,442	24.22%	\$ 619,855	\$ 145,289	23.44%	\$ 9,153
HUMAN RESOURCES	\$ 150,435	\$ 23,200	15.42%	\$ 143,526	\$ 31,714	22.10%	\$ (8,514)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 122,963	25.65%	\$ 390,190	\$ 108,448	27.79%	\$ 14,515
LEGAL SERVICES	\$ 45,650	\$ 28,348	62.10%	\$ 65,000	\$ 9,661	14.86%	\$ 18,687
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 458,034	23.51%	\$ 1,730,330	\$ 403,377	23.31%	\$ 54,657
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 277,163	14.30%	\$ 1,267,711	\$ 380,666	30.03%	\$ (103,503)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 46,145	26.91%	\$ 184,711	\$ 38,666	20.93%	\$ 7,479
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 65,976	19.30%	\$ 338,871	\$ 75,336	22.23%	\$ (9,360)
PUBLIC LIBRARY	\$ 979,516	\$ 161,519	16.49%	\$ 979,516	\$ 240,004	24.50%	\$ (78,485)
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 550,803	16.05%	\$ 2,770,809	\$ 734,672	26.51%	\$ (183,869)
FISCAL SERVICES							
DEBT SERVICE	\$ 6,406,845	\$ 5,416,910	84.55%	\$ 6,324,864	\$ 90,807	1.44%	\$ 5,326,103
FACILITIES	\$ 645,756	\$ 342,913	53.10%	\$ 653,080	\$ 296,272	45.37%	\$ 46,641
WORKERS COMPENSATION	\$ 522,088	\$ -	0.00%	\$ 496,536	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 5,274,528	\$ 1,484,062	28.14%	\$ 5,171,309	\$ 1,169,436	22.61%	\$ 314,626
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 7,243,885	54.78%	\$ 13,021,078	\$ 1,556,515	11.95%	\$ 5,687,370
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 1,040,889	25.70%	\$ 4,099,634	\$ 1,045,174	25.49%	\$ (4,285)
FIRE EMS	\$ 590,997	\$ 179,134	30.31%	\$ 549,801	\$ 155,146	28.22%	\$ 23,988
POLICE DEPARTMENT	\$ 3,875,113	\$ 881,199	22.74%	\$ 3,870,995	\$ 840,898	21.72%	\$ 40,301
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 2,101,222	24.68%	\$ 8,520,430	\$ 2,041,218	23.96%	\$ 60,004
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 874,018	19.44%	\$ 4,525,898	\$ 918,483	20.29%	\$ (44,465)
SOLID WASTE DISPOSAL	\$ 932,689	\$ 147,819	15.85%	\$ 927,278	\$ 132,008	14.24%	\$ 15,811
WATER AND SEWER	\$ 599,013	\$ 146,627	24.48%	\$ 599,013	\$ 146,628	24.48%	\$ (1)
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 1,168,464	19.38%	\$ 6,052,189	\$ 1,197,119	19.78%	\$ (28,655)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 29,269	27.61%	\$ 105,000	\$ 26,250	25.00%	\$ 3,019
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 267,281	24.55%	\$ 1,069,122	\$ 268,344	25.10%	\$ (1,063)
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 52,311	25.00%	\$ 129,933
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ -	0.00%	\$ 18,015
TOTAL INTERGOVERNMENTAL	\$ 1,647,101	\$ 496,809	30.16%	\$ 1,653,366	\$ 346,905	20.98%	\$ 149,904
COUNTY TAX							
TIF (10108058-580000)	\$ 2,167,824	\$ -	0.00%	\$ 2,142,268	\$ 2,142,268	100.00%	\$ (2,142,268)
OVERLAY	\$ 2,824,803	\$ -	0.00%	\$ 2,599,914	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 12,019,217	30.21%	\$ 38,490,384	\$ 8,422,074	21.88%	\$ 3,597,143
EDUCATION DEPARTMENT							
	\$ 40,743,368	\$ 2,603,419	6.39%	\$ 39,062,197	\$ 1,217,693	3.12%	\$ 1,385,726
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 14,622,636	18.16%	\$ 77,552,581	\$ 9,639,767	12.43%	\$ 4,982,869

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF September 30, 2016**

INVESTMENT		FUND	BALANCE September 30, 2016	BALANCE August 31, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,169,347.82	\$ 2,268,518.74	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,004,671.75	\$ 1,004,341.59	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,052,811.75	\$ 62,542.56	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,190.07	\$ 50,173.61	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,190.07	\$ 50,173.60	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 230,461.72	\$ 130,451.62	0.45%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.85%
GRAND TOTAL			\$ 14,307,673.18	\$ 5,316,201.72	0.55%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2016 - June 30, 2017
Report as of September 30, 2016

	Beginning	September 2016				Ending
	Balance 09/01/16	New Charges	Payments	Refunds	Adjustments	Balance 9/30/2016
Bluecross	\$ 29,763.66	\$ 7,886.80	\$ (4,953.39)		\$ (1,433.74)	\$ 31,263.33
Intercept	\$ 400.00	\$ 200.00	\$ (300.00)			\$ 300.00
Medicare	\$ 60,720.16	\$ 87,750.40	\$ (28,873.08)		\$ (40,252.51)	\$ 79,344.97
Medicaid	\$ 4,529.83	\$ 25,523.80	\$ (12,692.07)		\$ (18,692.59)	\$ (1,331.03)
Other/Commercial	\$ 115,064.11	\$ 44,401.40	\$ (27,627.27)	\$ 160.19	\$ (17,272.62)	\$ 114,725.81
Patient	\$ 488,845.04	\$ 12,572.60	\$ (5,691.07)	\$ 26.86	\$ (1,000.00)	\$ 494,753.43
Worker's Comp	\$ -	\$ -	\$ -			\$ -
TOTAL	\$ 699,322.80	\$ 178,335.00	\$ (80,136.88)	\$ 187.05	\$ (78,651.46)	\$ 719,056.51

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2016 - June 30, 2017
Report as of September 30, 2016

	July 2016	August 2016	Sept 2016	Adjustment	Totals	% of Total
No Insurance Information		\$ 4,649.80		\$ (4,649.80)	\$ -	0.00%
Bluecross	\$ 10,000.40	\$ 13,101.80	\$ 7,886.80	\$ 680.80	\$ 31,669.80	5.60%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00		\$ 1,200.00	0.21%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 87,750.40	\$ 6,526.20	\$ 239,142.20	42.32%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 25,523.80	\$ 1,168.60	\$ 97,689.20	17.29%
Other/Commercial	\$ 54,548.80	\$ 49,906.40	\$ 44,401.40	\$ 1,290.60	\$ 150,147.20	26.57%
Patient	\$ 16,125.40	\$ 20,867.80	\$ 12,572.60	\$ (4,365.00)	\$ 45,200.80	8.00%
Worker's Comp	\$ 651.40			\$ (651.40)	\$ -	0.00%
TOTAL	\$181,630.60	\$205,083.60	\$178,335.00	\$ -	\$ 565,049.20	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2016 - June 30, 2017
Report as of September 30, 2016

	July 2016	August 2016	Sept 2016	Adjustment	Totals	% of Total
No Insurance Information		6			6	0.83%
Bluecross	12	15	9		36	5.01%
Intercept	2	10	2		14	1.95%
Medicare	80	99	105		284	39.50%
Medicaid	45	50	33		128	17.80%
Other/Commercial	69	65	56		190	26.43%
Patient	20	25	16		61	8.48%
Worker's Comp	1				0	0.00%
TOTAL	229	270	221	0	719	100.00%

TOTAL REVENUE COLLECTED AS OF 09/30/16 \$ 267,734.

TOTAL EXPENDITURES AS OF 09/30/16 \$ 179,134.

**EMS BILLING
AGING REPORT
July 1, 2016 to June 30, 2017
Report as of September 30, 2016**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 9,484.03	90%	\$ -	0%	\$ 890.60	8%	\$ -	0%	\$ 150.66	1%	\$ 10,525.29	1.46%
Intercept	\$ 100.00	33%	\$ 200.00		\$ -		\$ -		\$ -		\$ 300.00	0.04%
Medicare	\$ 64,624.42	95%	\$ 2,794.56	4%	\$ 861.20	1%	\$ -	0%	\$ -	0%	\$ 68,280.18	9.50%
Medicaid	\$ 29,024.87	76%	\$ 4,875.40	13%	\$ 1,661.17	4%	\$ 1,575.60	4%	\$ 875.20	2%	\$ 38,012.24	5.29%
Other/Commercial	\$ 44,382.25	59%	\$ 7,586.76	10%	\$ 3,597.34	5%	\$ 4,304.80	6%	\$ 14,993.44	20%	\$ 74,864.59	10.41%
Patient	\$ 51,783.72	10%	\$ 18,546.17	4%	\$ 24,389.70	5%	\$ 26,726.14	5%	\$ 405,628.48	77%	\$ 527,074.21	73.30%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 199,399.29		\$ 34,002.89		\$ 31,400.01		\$ 32,606.54		\$ 421,647.78		\$ 719,056.51	
	28%		5%		4%		5%		59%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of September 30, 2017

	1902	1905	1909	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview
Fund Balance 7/1/16	\$ 998,289.00	\$ 3,504.80	\$ 44,875.00	\$ 3,822.59	\$ 5,932.53	\$ 27,084.76	\$ 3,511.16	\$ 4,657.35	\$ 7,158.93	\$ (169.41)	\$ (42,276.05)	\$ 97.26	\$ 4,094.47	\$ (566,303.71)
Revenues FY17	\$ 23,195.09	\$ -		\$ 133.25				\$ 2,204.00	\$ 196.12	\$ 8,164.96	\$ 17,636.87	\$ 192.00		
Expenditures FY17	\$ 105,681.60	\$ -						\$ 1,593.72	\$ 647.83	\$ 3,360.00	\$ 658.19	\$ 410.17		
Fund Balance 09/30/16	\$ 915,802.49	\$ 3,504.80	\$ 44,875.00	\$ 3,955.84	\$ 5,932.53	\$ 27,084.76	\$ 3,511.16	\$ 5,267.63	\$ 6,707.22	\$ 4,635.55	\$ (25,297.37)	\$ (120.91)	\$ 4,094.47	\$ (566,303.71)

	1931	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032
	Donations	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP
Fund Balance 7/1/16	\$ 4,030.22	\$ 5,601.31	\$ (300,767.41)	\$ 5,113.91	\$ 3,838.00	\$ (79,902.47)	\$ 32,161.49	\$ 20,076.97	\$ 9,286.00	\$ (2,764.26)	\$ 4,390,795.83	\$ 29,363.56	\$ 7,326.18	\$ (4,994.50)
Revenues FY17	\$ 66.40	\$ (2,057.90)					\$ 4,098.00			\$ 4,436.00	\$ 266,145.13	\$ 2,416.14	\$ 41,588.66	
Expenditures FY17	\$ 66.40	\$ 927.74		\$ 368.72		\$ 15,956.32	\$ 5,485.89	\$ 9,240.00	\$ 6,156.00	\$ 850.00	\$ 83,454.34	\$ 500.00	\$ 15,275.48	
Fund Balance 09/30/16	\$ 4,030.22	\$ 2,615.67	\$ (300,767.41)	\$ 4,745.19	\$ 3,838.00	\$ (95,858.79)	\$ 30,773.60	\$ 10,836.97	\$ 3,130.00	\$ 821.74	\$ 4,573,486.62	\$ 31,279.70	\$ 33,639.36	\$ (4,994.50)

	2033	2037	2038	2040	2041	2042	2044	2045	2046	2050	2051	2052	2053	2054
	Safe School/Health (COPS)	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility	Federal Drug Money	Forest Management	Joint Land Use Study	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve
Fund Balance 7/1/16	\$ (11,598.45)	\$ 11,591.10	\$ 7,206.21	\$ 49,695.26	\$ 51,105.26	\$ 3,528.71	\$ 28,246.58	\$ 4,661.52	\$ 0.57	\$ 100.00	\$ -	\$ 975.05	\$ 2,357.75	\$ 230,363.06
Revenues FY17							\$ 2,879.29			\$ 50.00	\$ 12,970.00			
Expenditures FY17	\$ 22,882.14			\$ 4,375.38	\$ 642.45		\$ 1,344.98							
Fund Balance 09/30/16	\$ (34,480.59)	\$ 11,591.10	\$ 7,206.21	\$ 45,319.88	\$ 50,462.81	\$ 3,528.71	\$ 29,780.89	\$ 4,661.52	\$ 0.57	\$ 150.00	\$ 12,970.00	\$ 975.05	\$ 2,357.75	\$ 230,363.06

	2055	2056	2057	2058	2059	2201	2500	2501
	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	EDI Grant	Parks & Recreation	Recreation Donation
Fund Balance 7/1/16	\$ (10,824.92)	\$ 125.00	\$ 800.00	\$ (36,787.03)	\$ (720.00)	\$ (1,336,528.99)	\$ 285,658.91	\$ 1,757.00
Revenues FY17					\$ (3,024.00)		\$ 51,835.71	
Expenditures FY17	\$ 6,675.00				\$ 8,466.00		\$ 167,270.60	
Fund Balance 09/30/16	\$ (17,499.92)	\$ 125.00	\$ 800.00	\$ (36,787.03)	\$ (12,210.00)	\$ (1,336,528.99)	\$ 170,224.02	\$ 1,757.00

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19		
Fund Balance 7/1/16	\$ (127,347.23)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ 700,419.73	\$ 50,183.21	\$ (373,286.94)	\$ 112,923.51	\$ (90,278.95)	\$ 360.91	\$ 388.80	\$ (111,372.97)	\$ (5.40)	\$ 4,275,786.91	
Revenues FY17																\$ 433,125.72	
Expenditures FY17							\$ 392,886.16		\$ 136,810.59		\$ 390,735.66			\$ 84,567.93		\$ 1,467,289.29	
Fund Balance 09/30/16	\$ (127,347.23)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ 307,533.57	\$ 50,183.21	\$ (510,097.53)	\$ 112,923.51	\$ (481,014.61)	\$ 360.91	\$ 388.80	\$ (195,940.90)	\$ (5.40)	\$ 3,241,623.34	

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Denis D'Auteuil, Acting City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for September, 2016



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of September 30, 2016.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of September 30, 2016.

Current Assets:

As of the end of September 2016 the total current assets of Ingersoll Turf Facility were (\$11,650). This consisted of an interfund payable of \$11,650.

Noncurrent Assets:

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of September 30, 2016 was \$195,659.

Liabilities:

Ingersoll had accounts payable of \$118 as of September 30, 2016.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through September 2016 are \$13,273. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through September 2016 were \$24,601. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of September 2016 Ingersoll has an operating loss of \$11,328.

As of September 30, 2016 Ingersoll has a decrease in net assets of \$11,328.

The budget to actual reports for revenue and expenditures, show that the revenue for FY17 only. For the October 2016 report I will begin to show comparison budget to actual against FY16.

Statement of Net Assets
Ingersoll Turf Facility
September 30, 2016
Business-type Activities - Enterprise Fund

	September 30 2016	August 31 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ (11,650)	\$ (7,832)	(3,818)
Accounts receivable	-	-	-
	Total current assets	(11,650)	(7,832)
		(11,650)	(7,832)
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	86,625	86,625	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(581,829)	(581,829)	-
	Total noncurrent assets	195,659	195,659
		195,659	-
	Total assets	184,009	187,827
		184,009	187,827
LIABILITIES			
Accounts payable	\$ 118	\$ -	\$ 118
	Total liabilities	118	-
		118	-
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ (11,768)	\$ (7,832)	\$ (3,936)
	Total net assets	\$ 183,891	\$ 187,827
		\$ 183,891	\$ 187,827

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
September 30, 2016

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 13,273
Operating expenses:	
Personnel	19,056
Supplies	808
Utilities	1,716
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,021
Total operating expenses	24,601
Operating gain (loss)	(11,328)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(11,328)
Transfers out	-
Change in net assets	(11,328)
Total net assets, July 1	195,219
Total net assets, September 30, 2016	\$ 183,891

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through September 30, 2016

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU SEPT 2016	% OF BUDGET
CHARGE FOR SERVICES			
Sponsorship	\$ 15,000	\$ 3,000	20.00%
Batting Cages	\$ 9,940	\$ 1,625	16.35%
Programs	\$ 90,000	\$ 6,978	7.75%
Rental Income	\$ 100,000	\$ 1,670	1.67%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 13,273	6.18%
INTEREST ON INVESTMENTS			
	\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 13,273	6.18%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through September 30, 2016

DESCRIPTION	FY 2017 BUDGET	ACTUAL EXPENDITURES THRU SEPT 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 19,056	18.70%
Purchased Services	\$ 20,750	\$ 3,271	15.76%
Programs	\$ 5,000	\$ 370	7.40%
Supplies	\$ 6,750	\$ 188	2.79%
Utilities	\$ 41,320	\$ 1,716	4.15%
Insurance Premiums	\$ 2,383	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	\$ 178,102	\$ 24,601	13.81%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 24,601	13.81%

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Denis D'Auteuil, Acting City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for September 30, 2016

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of September 30, 2016.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, August 31, 2016.

Current Assets:

As of the end of September 2016 the total current assets of Norway Savings Bank Arena were (\$450,909). These consisted of cash and cash equivalents of \$91,225, accounts receivable of \$63,849, and an interfund payable of \$605,983.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of September 30, 2016 was \$186,561.

Liabilities:

Norway Arena had accounts payable of \$4,548 as of September 30, 2016.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through September 2016 are \$205,155. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through September 2016 were \$311,492. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of September 2016 Norway Arena has an operating loss of \$106,337 compared to the September 2016 operating loss of \$69,730 an increase in the operating loss for the fiscal year of \$36,607.

As of September 30, 2016 Norway Arena has a decrease in net assets of \$106,337.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$15,291 less than in FY16 and expenditures in FY17 are \$21,317 more than last year in September.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
September 30, 20156
Business-type Activities - Enterprise Fund

	September 30, 2016	August 31, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,225	\$ 91,237	\$ (12)
Interfund receivables	\$ (605,983)	\$ (536,230)	\$ (69,753)
Prepaid Rent	\$ -	\$ 42,207	\$ (42,207)
Accounts receivable	63,849	35,448	\$ 28,401
Total current assets	(450,909)	(367,338)	(83,571)
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	186,561	186,561	-
Total assets	(264,348)	(180,777)	(83,571)
LIABILITIES			
Accounts payable	\$ 4,548	\$ 43,205	\$ (38,657)
Net pension liability	52,880	51,083	1,797
Total liabilities	57,428	94,288	(36,860)
NET ASSETS			
Invested in capital assets	\$ 186,561	\$ 186,561	\$ -
Unrestricted	\$ (508,337)	\$ (461,626)	\$ (46,711)
Total net assets	\$ (321,776)	\$ (275,065)	\$ (46,711)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
September 30, 2016

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 205,155
Operating expenses:	
Personnel	96,038
Supplies	12,392
Utilities	58,379
Repairs and maintenance	1,809
Rent	126,621
Depreciation	-
Capital expenses	11,168
Other expenses	5,085
Total operating expenses	311,492
Operating gain (loss)	(106,337)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(106,337)
Transfers out	-
Change in net assets	(106,337)
Total net assets, July 1	(215,439)
Total net assets, September 30, 2016	\$ (321,776)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through September 30, 2016 compared to September 30, 2015

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU SEPT 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU SEPT 2015	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
Sponsorships	\$ 230,000	\$ 61,767	26.86%	\$ 230,000	\$ 61,288	26.65%	\$ 479
Pro Shop	\$ 8,500	\$ 1,628	19.15%	\$ 8,500	\$ 1,750	20.59%	\$ (122)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 49,804	17.79%	\$ (49,804)
Rental Income	\$ 672,250	\$ 102,865	15.30%	\$ 398,500	\$ 107,604	27.00%	\$ (4,739)
Camps/Clinics	\$ 50,000	\$ 38,895	77.79%				\$ 38,895
Tournaments	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 205,155	19.36%	\$ 997,000	\$ 220,446	22.11%	\$ (15,291)
INTEREST ON INVESTMENTS	\$ -	\$ -		\$ -	\$ -		
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 205,155	19.36%	\$ 997,000	\$ 220,446	22.11%	\$ (15,291)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through September 30, 2016 compared to September 30, 2015

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU SEPT 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU SEPT 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 96,038	30.88%	\$ 311,000	\$ 92,570	29.77%	\$ 3,468
Purchased Services	\$ 87,306	\$ 12,449	14.26%	\$ 96,150	\$ 8,909	9.27%	\$ 3,540
Supplies	\$ 37,150	\$ 6,836	18.40%	\$ 17,500	\$ 6,508	37.19%	\$ 328
Utilities	\$ 199,800	\$ 58,380	29.22%	\$ 200,200	\$ 53,967	26.96%	\$ 4,413
Capital Outlay	\$ 57,000	\$ 11,168	19.59%	\$ 57,000	\$ 1,600	2.81%	\$ 9,568
Rent	\$ 507,000	\$ 126,621	24.97%	\$ 507,000	\$ 126,621	24.97%	\$ -
	\$ 1,199,256	\$ 311,492	25.97%	\$ 1,188,850	\$ 290,175	24.41%	\$ 21,317
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 311,492	25.97%	\$ 1,188,850	\$ 290,175	24.41%	\$ 21,317